

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North Judson-San Pierre Sch Corp (7515)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$243,871	\$238,744	n/a	-2%
	11100 Elementary	\$1,353,109	\$1,590,453	\$1,419,259	5%	-11%
	11200 Middle/Junior High	\$703,071	\$841,658	\$886,751	26%	5%
	11300 High School	\$947,866	\$962,967	\$1,032,092	9%	7%
	11350 Honors Diploma Award	\$0	\$2,695	\$10,547	n/a	291%
	11410 Agriculture A	\$39,372	\$113,110	\$114,784	192%	1%
	11450 Consumer and Homemaking	\$67,315	\$93,544	\$89,254	33%	-5%
	11460 Occupational Home Economics	\$47,090	\$0	\$0	-100%	n/a
	11480 Industrial Education A	\$86,769	\$93,412	\$86,380	0%	-8%
	11490 Industrial Education B	\$44,388	\$33,838	\$0	-100%	-100%
	11520 Area School Participation	\$0	\$92,545	\$85,226	n/a	-8%
	11590 Other Vocational Education Programs	\$18,307	\$10,538	\$2,527	-86%	-76%
	11910 Competency Testing	\$1,552	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$6,764	\$10,595	\$9,943	47%	-6%
	12350 Homebound	\$3,094	\$2,346	\$2,157	-30%	-8%
	12520 Compensatory	\$35,261	\$4,620	\$4,731	-87%	2%
	12710 Equal Opportunity At Risk	\$61,956	\$155,130	\$156,219	152%	1%
	12900 Other Special Programs	\$130,505	\$165,554	\$154,345	18%	-7%
	13100 Adult Basic Education	\$2,071	\$7,010	\$4,945	139%	-29%
	14100 Elementary	\$3,353	\$3,960	\$5,478	63%	38%
	14200 Middle/Junior High	\$0	\$3,275	\$3,364	n/a	3%
	14300 High School	\$24,224	\$25,878	\$23,472	-3%	-9%
	16100 Remediation Testing	\$43,859	\$49,231	\$46,962	7%	-5%
	16200 Preventive Remediation	\$19,095	\$16,626	\$16,419	-14%	-1%
	22220 School Library	\$188,647	\$171,131	\$131,089	-31%	-23%
	22230 Audiovisual	\$2,836	\$5,902	\$2,882	2%	-51%
	22250 Computer Assisted Instruction Services	\$500	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$325,226	\$418,078	\$389,561	20%	-7%
	26497 Teachers Retirement Fund	\$194,757	\$293,426	\$265,948	37%	-9%
	41100 Transfer Tuition	\$3,453	\$0	\$0	-100%	n/a
	41300 Area Vocational Schools	\$11,665	\$5,415	\$49,056	321%	> 500%
	41400 Joint Services and Supply	\$675,410	\$930,101	\$866,236	28%	-7%
	41700 Interlocal Agreements - Other	\$5,000	\$0	\$0	-100%	n/a
<b>Student Academic Achievement Total</b>		<b>\$5,046,515</b>	<b>\$6,346,910</b>	<b>\$6,098,370</b>	<b>21%</b>	<b>-4%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$3,330	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$104,540	\$115,533	\$115,006	10%	0%
	21340 Nurse Services	\$20,613	\$31,127	\$31,269	52%	0%
	21790 Other Student Services	\$0	\$160	\$91	n/a	-43%

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	22120 Instruction & Curriculum Development	\$46,173	\$238,033	\$221,114	379%	-7%
	22130 Instructional Staff Training Services	\$150	\$39,656	\$32,166	> 500%	-19%
	22190 Instructional Staff Training Services - Other	\$0	\$2,029	\$2,825	n/a	39%
	23110 Service Area Direction	\$12,197	\$11,368	\$11,453	-6%	1%
	23210 Office of the Superintendent	\$168,225	\$227,149	\$148,211	-12%	-35%
	23220 Community Relations	\$2,054	\$5,130	\$5,304	158%	3%
	24900 Other Support Services - School Admin.	\$1,000	\$3,795	\$4,304	330%	13%
	26450 Health Services	\$0	\$521	\$397	n/a	-24%
	26710 Technology Support and Maintenance	\$0	\$141,466	\$175,910	n/a	24%
<b>Student Instructional Support Total</b>		<b>\$358,282</b>	<b>\$815,966</b>	<b>\$748,049</b>	<b>109%</b>	<b>-8%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$12,600	\$12,300	\$12,842	2%	4%
	23160 Promotion Expenses	\$1,756	\$2,020	\$2,380	36%	18%
	23230 Staff Relations and Negotiations	\$1,662	\$1,391	\$0	-100%	-100%
	25250 Financial Accounting	\$27,563	\$47,490	\$49,420	79%	4%
	25291 Refund of Revenue	\$3,186	\$0	\$0	-100%	n/a
	25295 Bank Service Charge	\$21	\$747	\$712	> 500%	-5%
	25360 Rent of Buildings & Equipment	\$0	\$35,143	\$36,642	n/a	4%
	25410 Service Area Direction	\$0	\$114,592	\$98,569	n/a	-14%
	25420 Maintenance of Buildings	\$751,190	\$965,261	\$901,583	20%	-7%
	25430 Maintenance of Grounds	\$6,701	\$4,820	\$6,495	-3%	35%
	25440 Maintenance of Equipment	\$229,883	\$343,012	\$453,139	97%	32%
	25470 Insurance (other than buses)	\$54,044	\$106,766	\$107,297	99%	0%
	25510 Service Area Direction	\$0	\$108	\$10,737	n/a	> 500%
	25520 Vehicle Operation	\$175,668	\$221,847	\$242,321	38%	9%
	25540 Vehicle Servicing and Maintenance	\$159,169	\$91,983	\$92,808	-42%	1%
	25550 Purchase of School Buses	\$99,598	\$157,759	\$170,280	71%	8%
	25560 Insurance on Buses	\$10,778	\$30,381	\$28,935	168%	-5%
	25590 Other Pupil Transportation Services	\$14,479	\$680	\$7,737	-47%	> 500%
	25620 Food Preparation and Dispensing	\$148,743	\$161,758	\$164,179	10%	1%
	25680 Dist. Of School Lunch Reimbursement	\$0	\$264,383	\$289,454	n/a	9%
	25920 Ditch Assessments	\$0	\$101	\$156	n/a	56%
	25950 Other Assessments	\$1,624	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$1,274	\$65	\$0	-100%	-100%
	26499 Other	\$0	\$144,839	\$106,120	n/a	-27%
	34000 Athletic Coaches	\$127,305	\$160,440	\$262,192	106%	63%
	39900 Other Community Services	\$28,176	\$3,067	\$2,296	-92%	-25%
	52200 Temporary Loans, INTEREST ON DEBT	\$46,775	\$38,435	\$48,470	4%	26%
<b>Overhead and Operational Total</b>		<b>\$1,902,195</b>	<b>\$2,909,387</b>	<b>\$3,094,765</b>	<b>63%</b>	<b>6%</b>

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<b>Nonoperational</b>						
	25330 Professional Services	\$0	\$0	\$0	n/a	n/a
	25340 Educational Specifications Development	\$0	\$0	\$4,659	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$152,565	\$91,104	\$43,650	-71%	-52%
	25351 Building Acquisition/Construction/Improvement	\$0	\$0	\$33,999	n/a	n/a
	25352 Energy Savings Contracts	\$0	\$169,971	\$169,971	n/a	0%
	25370 Purchase of Moveable Equipment	\$0	\$1,816	\$10,470	n/a	477%
	25380 Purchase of Mobile or Fixed Equipment	\$102,967	\$37,618	\$9,924	-90%	-74%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$11,126	\$14,316	n/a	29%
	53100 Buildings, LEASE RENTAL	\$1,240,543	\$1,074,999	\$1,385,935	12%	29%
<b>Nonoperational Total</b>		<b>\$1,496,076</b>	<b>\$1,386,634</b>	<b>\$1,672,924</b>	<b>12%</b>	<b>21%</b>
<b>prorated</b>						
	26491 PERF	\$44,756	\$131,005	\$92,829	107%	-29%
	26492 Social Security	\$383,418	\$476,579	\$473,061	23%	-1%
	26493 Workmen's Compensation	\$606	\$37,213	\$23,677	> 500%	-36%
	26494 Group Insurance	\$177,426	\$867,588	\$841,893	375%	-3%
	26496 Unemployment Compensation	\$1,519	\$9,296	\$1,341	-12%	-86%
	26498 Severance/Early Retirement Pay	\$35,200	\$32,990	\$20,680	-41%	-37%
<b>prorated Total</b>		<b>\$642,925</b>	<b>\$1,554,670</b>	<b>\$1,453,481</b>	<b>126%</b>	<b>-7%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$5,550,386	\$7,510,260	\$7,180,707	29%	-4%	58.8%	57.7%	55.0%
Student Instructional Support	\$394,688	\$965,256	\$872,818	121%	-10%	4.2%	7.4%	6.7%
Overhead and Operational	\$2,004,843	\$3,151,416	\$3,341,141	67%	6%	21.2%	24.2%	25.6%
Nonoperational	\$1,496,076	\$1,386,634	\$1,672,924	12%	21%	15.8%	10.7%	12.8%
<b>Grand Total</b>	<b>\$9,445,993</b>	<b>\$13,013,566</b>	<b>\$13,067,589</b>	<b>38%</b>	<b>0%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>62.9%</b>	<b>65.1%</b>	<b>61.6%</b>